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TRADE AND DEVELOPMENT BOARD

GENERALIZED SYSTEM OF PREFERENCES

Scheme of Australia

Amendment

The UNCTAD secretariat has received from the Permanent Mission of Australia the attached "Australian Customs Notice" containing certain changes in documentation requirements under the Australian GSP scheme. 1/

1/ These changes will be reflected in an addendum to the Handbook on the Scheme of Australia (UNCTAD/TAP/259/Rev.1).

GE.92-50034/2694H

Annex

Australian Customs Service

AUSTRALIAN CUSTOMS NOTICE No.91/51

CERTIFICATES OF ORIGIN - PREFERENCE

The present practice of the Australian Customs Service is to reject claims for preference rates of duty when goods are entered for home consumption without a certificate or declaration of origin from the overseas manufacturer. In keeping with other moves towards electronic processing of Customs entries, this practice will be discontinued. In future, where a customs entry claims that a preference rate of duty applies, this will be taken to indicate that the owner of the goods possesses evidence that the stated facts are correct. The criteria for eligibility for preference rates of duty are set out in section 151 of the Customs Act 1901. If the Australian Customs Service subsequently finds that preference is not applicable or that there is insufficient evidence to justify the claim for preferential rates of duty, there will be a liability for the payment of any Customs duty that has been short paid. In these circumstances, there may also be a liability for an administrative penalty under section 243T of the Customs Act.

If after the time of entry evidence becomes available to the owner that the goods are not eligible for preference rates of duty, the owner should, as soon as practicable after becoming aware of the error, voluntarily tender to the Australian Customs Service any short paid Customs duty. This action will protect the owner from potential penalty under section 243T of the Act, provided ACS audit action had not commenced.

Overseas Manufacturer

Certificates or declarations which state that the preference criteria of section 151 of the Act have been met will be recognized by the Australian Customs Service only if signed by the overseas manufacturer. In the case of the Peoples' Republic of China, the term "overseas manufacturer" includes:

- China Chamber of International Commerce;
- China Council for the Promotion of International Trade;
- Shanghai Import and Export Commodity Inspection Bureau;
- Guang Dong Import and Export Commodity Inspection Bureau; and
- Yunnan Native Produce Import and Export Corporation.

For goods manufactured in Hong Kong or the Peoples' Republic of China (and exported through Hong Kong), declarations or certificates may be signed by representatives of the following organizations in Hong Kong:

- Hong Kong General Chamber of Commerce;

- Federation of Hong Kong Industry;

- Chinese Manufacturers Association;

- Chinese General Chamber of Commerce; and

- Indian Chamber of Commerce (Hong Kong).

There is no prescribed form for a certificate or declaration by the manufacturer. It should, however, describe the goods and indicate that, in accordance with section 151 of the Customs Act, the goods are eligible for preference. Also, the name of the person signing the certificate or declaration as well as his or her position and the company or entity represented should be clearly stated. The certificate or declaration may appear on the commercial documents or form a separate document. Examples of formats that may be used for certificates or declarations are appended.

It should be noted that where shipments to Australia are arranged by freight forwarders (as occurs with New Zealand trade), the requirement remains that certificates of origin held by the importer must be signed by the overseas manufacturer.

Penalty

Where a short payment of duty results from incorrectly claimed preferential duty rates, an administrative penalty will not be imposed if, at the time of entry of the goods, the owner had either:

- A certificate or declaration from the overseas manufacturer which stated that the preference criteria of section 151 of the Customs Act had been met, or

- Evidence of the relevant factory costs of the overseas manufacturer which indicated that the goods in question were eligible for preferential rates of duty.

Protection from penalty would not apply, however, where:

- Other information in the possession of the owner indicated that the statement on the declaration or certification from the manufacturer was incorrect;

- The party signing the declaration/certificate was not the "overseas manufacturer" - for instance, the ACS would give no weight to a declaration/certificate from a supplier who was not the manufacturer of the goods; or

- The certificate/declaration clearly could not be related to the goods in question.

This ACN is effective from the date of this Notice and supersedes ACN 83/281 and ACN 89/80, page 3, paragraph (C).

(F.I. Kelly)
Comptroller-General
CANBERRA ACT 2601
10 April 1991
(Preference - C85/5638)

Contact Officer: J. Burke
Tel: (06) 275 6493

Appendix

FORMATS FOR CERTIFICATES OR DECLARATIONS FOR PREFERENCE RATES OF DUTY

1. Manufactured Goods (New Zealand)

"I declare that:

(a) the last process in the manufacture of the goods described below was performed in New Zealand;

(b) not less that 50 per cent of their factory or works cost is represented by the sum of the value of materials, manufacturing wages, factory overhead expenses and the cost of inside containers of New Zealand or of Australia and New Zealand; and

(c) the goods were shipped to Australia from New Zealand and either:

(i) they were not transshipped; or

(ii) when they were shipped from New Zealand, their intended destination was Australia."

Description of goods:

Item Nos.	Marks and numbers of packages	Quantity	Description of goods	Number and date of invoices

Signature :

Name :

Position in manufacturing company:

Name of manufacturing company :

Date :

2. Manufactured Goods (not New Zealand or Canada)

"I declare that:

(a) the last process in the manufacture of the goods described below was performed in ..... (preference country); and

(b) not less than 50 per cent of their factory or works cost is represented by the sum of the value of materials, manufacturing wages, factory overhead expenses and the cost of inside containers of ..... (name of relevant preference countries and, if applicable, Australia)."

Description of goods:

Item Nos.	Marks and numbers of packages	Quantity	Description of goods	Number and date of invoices

Signature :

Name :

Position in manufacturing company:

Name of manufacturing company :

Date :

3. Manufactured Goods (Canada)

"I declare that:

(a) the last process in the manufacture of the goods described below was performed in Canada;

(b) not less than 75 per cent of their factory or works cost is represented by the sum of the value of materials, manufacturing wages, factory overhead expenses and the cost of inside containers of Canada or of Australia and Canada;

(c) the goods were shipped to Australia from Canada and either:

(i) they were not transshipped; or

(ii) when they were shipped from Canada, their intended destination was Australia."

Description of goods:

Item Nos.	Marks and number of packages	Quantity	Description of goods	Number and date of invoices

Signature :

Name :

Position in manufacturing company:

Name of manufacturing company :

Date :

4. Unmanufactured Raw Products

"I declare that the goods described below are the unmanufactured raw products of ..... (preference country)."

Description of goods:

Item Nos.	Marks and numbers of packages	Quantity	Description of goods	Number and date of invoices

Signature :

Name :

Position in manufacturing company:

Name of manufacturing company :

Date :

5. Goods made from determined manufactured raw materials

"I declare that the goods described below are wholly manufactured in ..... (preference country) from one or more of:

(a) unmanufactured raw products;

(b) materials wholly manufactured in one or both of Australia and (the preference country);

(c) materials imported into (the preference country) that the Comptroller has determined, by notice in writing published in the Gazette, to be manufactured raw materials of (the country)."

Description of goods:

Item Nos.	Marks and numbers of packages	Quantity	Description of goods	Number and date of invoices

Signature :

Name :

Position in manufacturing company:

Name of manufacturing company :

Date :